

Exhibit A

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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| In re | : | Chapter 11 |
| | : | |
| DELPHI CORPORATION, et al., | : | Case No. 05-44481 (RDD) |
| | : | |
| Debtors. | : | (Jointly Administered) |
| | : | |
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JOINT STIPULATION AND AGREED ORDER
MODIFYING AND ALLOWING PROOF OF CLAIM NUMBER 1770
(LEXINGTON COUNTY)

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), and Lexington County, South Carolina ("Lexington County") respectfully submit this Joint Stipulation And Agreed Order Modifying And Allowing Proof Of Claim Number 1770 (Lexington County) and agree and state as follows:

WHEREAS, on October 8, 2005 (the "Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, on February 3, 2006, Lexington County filed proof of claim number 1770 against Delphi, which asserts a secured claim in the amount of \$110,647.51 (the "Claim") stemming from certain taxes allegedly owed by Delphi to Lexington County.

WHEREAS, on April 27, 2007, the Debtors objected to the Claim pursuant to the Debtors' Thirteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Protective Insurance Claims, (D) Insurance Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims And Untimely Tax Claims, And (F) Claims Subject To Modification, Tax Claims Subject To Modification, And Claims Subject To Modification And Reclamation Agreement (Docket No. 7825) (the "Thirteenth Omnibus Claims Objection").

WHEREAS, on May 29, 2007, Lexington County filed its Response of Lexington County Treasurer's Office (Docket No. 8137) (the "Response").

WHEREAS, pursuant to this Joint Stipulation, DAS LLC acknowledges and

agrees that the Claim shall be allowed against DAS LLC in the amount of \$110,647.51.

WHEREAS, DAS LLC is authorized to enter into this Joint Stipulation either because the Claim involves ordinary course controversies or pursuant to that certain Amended And Restated Order Under 11 U.S.C. §§ 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 8401) entered by this Court on June 26, 2007.

THEREFORE, the Debtors and Lexington County stipulate and agree as follows:

1. The Claim shall be allowed in the amount of \$110,647.51 and shall be treated as an allowed secured claim against the estate of DAS LLC.
2. Lexington County hereby releases and waives any right to assert any other claim, cause of action, demand, lien, or liability of every kind and nature whatsoever, including those arising under contract, statute, or common law arising out of, related to, or by reason of any event, cause, thing, act, statement, or omission occurring on or before the Petition Date.
3. Lexington County shall withdraw its Response to the Thirteenth Omnibus Claims Objection with prejudice.

So Ordered in New York, New York, this ____ day of August, 2008

UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND
APPROVED FOR ENTRY:

/s/ John K. Lyons

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